

Guide for Review of Youthbuild Cost Allowability			
Name of Grant Recipient:			
Staff Consulted (Name and Title):			
Grant Number:			
Name(s) of Reviewer(s):		Date:	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, approved application, contract or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**."

Instructions: This Exhibit is designed to evaluate the Youthbuild grant recipient's compliance with applicable cost allowability requirements [see 24 CFR 585.401 and 585.501(a)]. This program requirement is governed by either OMB Circular A-122, "Cost Principles for Non-Profit Organizations," or OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," depending on whether the grant recipient is a public or private non-profit organization. Obtain a Line of Credit Control System (LOCCS) drawdown voucher report and select a random number of vouchers for review.

Questions:

1.

Are the Youthbuild drawdown transactions through LOCCS that were reviewed supported by documentation? [24 CFR 585.401]	<input type="checkbox"/>	<input type="checkbox"/>
<div style="display: flex; justify-content: space-around;"> Yes No </div>		
Describe Basis for Conclusion:		

2.

Does the review of project expenditures demonstrate the existence of any unallowable entertainment costs as itemized in OMB Circular A-87, Attachment B, section 14? [24 CFR 585.501(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

3.

Does the review of Youthbuild project expenditures demonstrate the existence of any unallowable contributions and donations costs as itemized in OMB Circular A-87, Attachment B, section 12? [24 CFR 585.501(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

4.

Does the review of Youthbuild project expenditures demonstrate the existence of any unallowable fines and penalties costs as itemized in OMB Circular A-87, Attachment B, section 16? [24 CFR 585.501(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

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5.

Does the review of Youthbuild project expenditures demonstrate the existence of any unallowable general governmental expenditure including salary and expenses of the Chief Executive Officer of the grant recipient costs as itemized in OMB Circular A-87, Attachment B, section 19? [24 CFR 585.501(a)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

6.

Have the planning and administrative costs subject to the 10 percent limitation, for the time period reviewed, been properly classified as stated in the Grant Agreement? [24 CFR 585.305(m)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

7.

Were the reviewed costs "reasonable?" [24 CFR 585.501; OMB Circular A-87 or OMB Circular A-122]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

8.

Are the reviewed costs allocable? [24 CFR 585.501; OMB Circular A-87 or OMB Circular A-122]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		